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THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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COMMISSIONER

May 5, 2006

VIA EMAIL AND USPS

Gary Epler Senior Counsel 6 Liberty Lane West Hampton NH 03842-1720

RE: Petition of Fitchburg Gas and Electric Light Company for approval of a change

in the method by which the Company recovers its gas and electric bad debt

costs, D.T.E. 05-GAF-P4/06-28

Dear Attorney Epler:

Enclosed please find the second set of information requests issued by the Department of Telecommunications and Energy to Fitchburg Gas and Electric Light Company d/b/a Unitil in the above-captioned matter. Please submit the Company's responses to the Department on or before 5:00 p.m., Friday, May 19, 2006. If you have any questions regarding the information requests, please contact me at 617-305-3561.

Sincerely,

/s/

Carol M. Pieper Hearing Officer

Encs.

cc: Service List (w/encs.)

FAX: (617) 345-9101 TTY: (800) 323-3298 www.mass.gov/dte

COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

SECOND SET OF INFORMATION REQUESTS OF THE DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY TO FITCHBURG GAS AND ELECTRIC LIGHT COMPANY, D.T.E. 05-GAF-P4/06-28

Pursuant to 220 C.M.R. § 1.06(6)(c), the Department of Telecommunications and Energy ("Department") submits to Fitchburg Gas and Electric Light Company d/b/a Unitil ("Fitchburg" or "Company") the following Information Requests.

Requests

- DTE-2-1 Please refer to the Company's filing for recovery of electric supply-related bad debt dated February 24, 2006, at Attachment 1. In light of the fact that the Company is seeking recovery of its under-recovered electric supply-related bad debt for calendar year 2005, please explain why the Company has included figures for calendar years 2003 and 2004 in this Attachment.
- DTE-2-2 Please refer to the Company's filing for recovery of electric supply-related bad debt dated February 24, 2006, at Attachment 1. Explain whether any recoveries of bad debts associated with the standard offer component for the years 2003 through 2005 have been included on this Attachment. If your answer is affirmative, provide the corresponding amounts for each year.
- DTE-2-3 Please refer to the attachment to the Company's response to DTE-1-1. Please provide the derivation of the \$405,501.00 bad debt expense amount appearing in the last column of the first line.

Dated: May 5, 2006